



3013 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF MENASHA SANITARY DISTRICT 4

Principal Office: 2340 AMERICAN DRIVE
NEENAH, WI 54956

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I PAULA J PAGEL of
(Person responsible for accounts)

TOWN OF MENASHA SANITARY DISTRICT 4 _____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (Signature of person responsible for accounts)	<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> 06/02/1998 (Date)
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OFFICE MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF MENASHA SANITARY DISTRICT 4**Utility Address:** 2340 AMERICAN DRIVE
NEENAH, WI 54956**When was utility organized?** 1/1/1965**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: PAULA PAGEL**Title:** OFFICE MANAGER DEPUTY TREASURER**Office Address:**2340 AMERICAN DRIVE
NEENAH, WI 54956**Telephone:** (920) 739 - 5128**Fax Number:** (920) 739 - 9028**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: RAYMOND B REWALT**Title:** CPA**Office Address:** ERICKSON & ASSOCIATES SCP.O. BOX 1116
APPLETON, WI 54912-1116**Telephone:** (920) 733 - 4957**Fax Number:** (920) 733 - 6221**E-mail Address:****Date of most recent audit report:** 1/1/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: HAROLD A CLIFFORD**Title:** PRESIDENT**Office Address:**2340 AMERICAN DRIVE
NEENAH, WI 54956**Telephone:** (920) 739 - 5128**Fax Number:** (920) 739 - 9028**E-mail Address:**

Name: JEFFERY J JOHNSON**Title:** TREASURER**Office Address:**2340 AMERICAN DRIVE
NENNAH, WI 54956**Telephone:** (920) 739 - 5128**Fax Number:** (920) 739 - 9028**E-mail Address:**

Name: JEFFERY P ROTH**Title:** WATER UTILITY SUPERINTENDENT**Office Address:**2340 AMERICAN PARKWAY
NENNAH, WI 54956**Telephone:** (920) 739 - 5128**Fax Number:** (920) 739 - 9028**E-mail Address:**

Name: ROBERT P GROSS**Title:** SECRETARY**Office Address:**2340 AMERICAN DRIVE
NEENAH, WI 54956**Telephone:** (920) 739 - 5128**Fax Number:** (920) 739 - 9028**E-mail Address:**

Name of utility commission/committee: TOWN OF MENASHA SANITARY DISTRICT 4 COMMISSION

Names of members of utility commission/committee:

HAROLD A CLIFFORD, PRESIDENT

ROBERT P GROSS, SECRETARY

JEFFERY J JOHNSON, TREASURER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO

IDENTIFICATION AND OWNERSHIP

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,647,061	1,651,798	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,310,161	1,351,811	2
Depreciation Expense (403)	316,738	271,445	3
Amortization Expense (404-407)	0		4
Taxes (408)	24,934	24,365	5
Total Operating Expenses	1,651,833	1,647,621	
Net Operating Income	(4,772)	4,177	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(4,772)	4,177	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	752	3,149	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	71,589	63,777	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	72,341	66,926	
Total Income	67,569	71,103	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	600	600	13
Total Miscellaneous Income Deductions	600	600	
Income Before Interest Charges	66,969	70,503	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	160,139	148,113	14
Amortization of Debt Discount and Expense (428)	7,095	5,541	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	167,234	153,654	
Net Income	(100,265)	(83,151)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,836,795	2,919,946	20
Balance Transferred from Income (433)	(100,265)	(83,151)	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	2,736,530	2,836,795	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNINGS ON INVESTED FUNDS AND RESERVES	71,589	5
Total (Acct. 419):	71,589	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
DEPRECIATION EXPENSE ON NON-UTILITY PROPERTY	600	8
Total (Acct. 426):	600	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	752				752	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	752	0	0	0	752	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,647,061	0	0	0	1,647,061	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	220				220	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,646,841	0	0	0	1,646,841	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	0	0	0	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	16,298,300	15,754,325	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,027,475	2,781,324	2
Net Utility Plant	13,270,825	12,973,001	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	13,270,825	12,973,001	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	31,376	31,376	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	20,362	19,762	6
Net Nonutility Property	11,014	11,614	
Investment in Municipality (123)	0		7
Other Investments (124)	507,953	428,856	8
Special Funds (125-128)	879,617	1,156,477	9
Total Other Property and Investments	1,398,584	1,596,947	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	5,656	35,768	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	94,624	18,954	13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	306,822	276,469	15
Other Accounts Receivable (143)	258,006	239,038	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	(74,756)	25,319	18
Materials and Supplies (151-163)	41,936	44,982	19
Prepayments (165)	0		20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	632,288	640,530	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	44,237	46,082	24
Other Deferred Debits (182-186)	441,304	306,662	25
Total Deferred Debits	485,541	352,744	
Total Assets and Other Debits	15,787,238	15,563,222	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,417,090	1,417,090	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	2,736,530	2,836,795	28
Total Proprietary Capital	4,153,620	4,253,885	
LONG-TERM DEBT			
Bonds (221-222)	2,502,350	2,362,500	29
Advances from Municipality (223)	0		30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	2,502,350	2,362,500	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	47,770	45,709	33
Payables to Municipality (233)	141,709	138,004	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	44,524	46,517	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	3,842	10,032	41
Total Current and Accrued Liabilities	237,845	240,262	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0		44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	8,893,424	8,706,574	49
Total Liabilities and Other Credits	15,787,239	15,563,221	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	16,228,824	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	69,476				7
Total Utility Plant	16,298,300	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,027,475	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,027,475	0	0	0	
Net Utility Plant	13,270,825	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,781,324				2,781,324	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	316,738				316,738	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	21,737				21,737	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	338,475	0	0	0	338,475	13
Debits during year						14
Book cost of plant retired	92,324				92,324	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	92,324	0	0	0	92,324	19
Balance End of Year	3,027,475	0	0	0	3,027,475	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
1966 CHLORINATOR	1,391			1,391	2
1966 RESERVOIR	29,985			29,985	3
Total Nonutility Property (121)	31,376	0	0	31,376	
Less accum. prov. depr. & amort. (122)	19,762	600		20,362	4
 Net Nonutility Property	 11,614	 (600)	 0	 11,014	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	41,936	44,982	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	<u><u>41,936</u></u>	<u><u>44,982</u></u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1978 REVENUE BONDS	650	18102	3,121	1
1991 REVENUE BONDS	3,076	18104	25,905	2
1995 REVENUE BONDS	679	18103	2,719	3
1996 REVENUE BONDS	2,199	18105	7,732	4
1997 REVENUE BONDS	491	18107	4,760	5
Total			44,237	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,417,090	1
Changes during year (explain):		
NONE		2
Balance end of year	1,417,090	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1978 REVENUE BONDS	04/01/1978	10/01/2006	6.00%	415,000	1
1991 REVENUE BONDS	10/01/1991	10/01/2011	7.00%	1,185,000	2
1995 GO BONDS	05/01/1995	05/01/2005	5.00%	193,750	3
1996 GO BONDS	09/01/1996	11/01/2006	5.00%	440,000	4
1997 GO BONDS	03/15/1997	09/01/2007	5.00%	268,600	5
Total Bonds (Account 221):				2,502,350	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 2,502,350

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)
Balance first of year	1
Accruals:	
Charged water department expense	2
Charged electric department expense	3
Charged sewer department expense	4
Other (explain):	5
Total Accruals and other credits	<u>0</u>
Taxes paid during year:	
County, state and local taxes	6
Social Security taxes	7
PSC Remainder Assessment	8
Other (explain):	9
Total payments and other debits	<u>0</u>
Balance end of year	<u><u>0</u></u>

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1978 BONDS	6,891	27,026	27,562	6,355	1
1991 BONDS	22,580	89,495	90,320	21,755	2
1995 BONDS	1,836	10,406	10,559	1,683	3
1996 BONDS	15,210	22,106	33,691	3,625	4
1997 BONDS		11,106		11,106	5
Subtotal	46,517	160,139	162,132	44,524	
Advances from Municipality (223)					
NONE				0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	8
Subtotal	0	0	0	0	
Total	46,517	160,139	162,132	44,524	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	8,706,574					8,706,574	1
Add credits during year:							
For Services	17,705					17,705	2
For Mains	26,666					26,666	3
Other (specify):							
HYDRANTS	16,247					16,247	4
ASSESSMENTS REC	126,580					126,580	5
Deduct charges (specify):							
DEDUCT	348					348	6
Balance End of Year	8,893,424	0	0	0	0	8,893,424	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
ASSESSMENTS RECEIVABLE	507,953	2
Total (Acct. 124):	507,953	
Sinking Funds (125):		
FUNDED DEPRECIATION FUND	519,069	3
BOND REDEMPTION & INTEREST FUND	155,048	4
BOND REDEMPTION RESERVE FUND	205,500	5
Total (Acct. 125):	879,617	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		7
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	291,435	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
ACCOUNTS RECEIVABLE-SEWER METER EXPENSE	15,387	14
Total (Acct. 142):	306,822	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	180,870	15
Merchandising, jobbing and contract work		16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
ACCOUNTS RECEIVABLES-OTHER CHARGES	4,142	17
*Due from Revenue Fund	72,994	18
Total (Acct. 143):	258,006	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND	(77,404)	19
DUE FROM MUNI-DEFERRED FIRE PROTECTION	2,648	20
Total (Acct. 145):	(74,756)	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WELL 5 REHAB AMORTIZED	44,428	26
TOWER REPAIR/PAINTING AMORTIZED HWY 150	161,543	27
HAASE STREET-TOWER PAINTING AMORTIZED	66,144	28
MIDWAY ROAD TOWER PAINTING AMORTIZED	169,189	29
Total (Acct. 186):	441,304	
Payables to Municipality (233):		
DUE TO SEWER DEPT. (UNREGULATED)	141,709	30
Total (Acct. 233):	141,709	
Other Deferred Credits (253):		
NONE		31
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	15,987,585	0	0	0	15,987,585	1
Materials and Supplies	43,459	0	0	0	43,459	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,904,399	0	0	0	2,904,399	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,799,999	0	0	0	8,799,999	6
Other (specify):					0	7
Average Net Rate Base	4,326,646	0	0	0	4,326,646	
Net Operating Income	(4,772)	0	0	0	(4,772)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.11%	N/A	N/A	N/A	-0.11%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,417,090	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,786,662	3
Other (Specify):		4
Total Average Proprietary Capital	4,203,752	
Net Income		
Net Income	(100,265)	5
Percent Return on Proprietary Capital	-2.39%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

IN 1997, SANITARY DISTRICT NO. 4 EXTENDED SERVICES ALONG A ROAD EXTENSION OF AMERICAN DRIVE IN THE TOWN OF MENASHA. THE LAND IS PRIMARILY VACANT AND THIS PROJECT WILL PROVIDE WATER SERVICE TO THE FUTURE DEVELOPEMENT OF THE WEST SIDE OF THE TOWN OF MENASHA.

4. Estimated changes in revenues due to rate changes.

IN FEBRUARY, AN APPLICATION TO INCREASE RATES WAS SUBMITTED TO THE PSC. THIS WAS THE FIRST FULL RATE STUDY DONE SINCE 1981. ALTHOUGH THE RATES WERE APPROVED LATE IN 1997, THE EFFECTIVE DATE ESTABLISHED IS JANUARY 15, 1998. THEREFORE, THERE WAS NO IMPACT ON REVENUES FOR 1997 FROM THE RATE INCREASE APPROVED BY PSC.

5. Obligations incurred or assumed, excluding commercial paper.

ON MARCH 15, 1997, THE COMMISSION ISSUED GENERAL OBLIGATION BONDS TO FINANCE THE PROJECT REFERENCED IN ITEM 3 (EXTENSION SERVICES). PRINCIPAL AND INTEREST PAYMENTS WILL BE COLLECTED THROUGH THE GENERAL FUND BY COLLECTION OF ASSESSMENTS FROM PROPERTY OWNERS (ANNUAL REAL ESTATE TAXES).

6. Formal proceedings with the Public Service Commission.

See #4

7. Any additional matters.

(1) DEPRECIATION RATES WERE ADJUSTED PER DIRECTIVE OF PSC

(2) OUR RECORDS INDICATE THAT OUR SALES TO COMMERCIAL AND INDUSTRIAL CUSTOMERS CONTINUES TO GO DOWN. WE ANTICIPATE THAT THIS WILL LEVEL OFF SOON AND THE INCREASED SALES TO OUR RESIDENTIAL CUSTOMERS AND THE RECENT RATE INCREASE APPROVED BY PSC WILL HELP TO INCREASE OF RATE OF RETURN.

FINANCIAL SECTION FOOTNOTES

Bonds (Accts. 221 and 222) (Page F-14)

General Obligation Bonds were issued by the District to finance the water and sewer utility extensions associated with the highway construction extending American Drive in the Town of Menasha. The bonds are dated 3/12/1997. The water utility portion of the bonds is \$268,000. Principal and interest payments will be made from assessments collected through tax levy payments due from District's General Fund.

Contributions in Aid of Construction (Account 271) (Page F-18)

Mass property records increased due to contributions from developers dedications.

The District added water mains, hydrants, and services to accomadate a highway construction project. This resulted in an increase to assessmnets from property owners of \$126,580 recorded as a contribution in aid.

A correction was made on a deferred assessment account which overstated the contribution in aid. This error was corrected which resulted in a debit to contributions in aid and a credit to deferred assessments receivables (#124).

Balance Sheet End-of-Year Account Balances (Page F-19)

*In Transit Deposit of funds collected.

Signature Page (Page ii)

REPORT FILED MANUALLY BY THE UTILITY. REVISED TO CONFORM TO THE ELECTRONIC PROGRAM, KEYED AND EDITED BY PSC STAFF.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

AUDIT IN PROGRESS FOR PERIOD 01/01/97 - 12/31/97. THE DISTRICT WILL SEND A COPY TO PSC UPON COMPLETION.

July 7, 1998

Ms. Paula Pagel, Manager
Menasha Sanitary District
2340 American Drive
Neenah, WI 54956-1019

Re: 1997 Analytical Review File DWCCA-3550-RL

Dear Ms. Pagel:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In the future, when completing the Sources of Water Supply - Ground Waters schedule, page W-13, please provide the location of the wells reported in column (a).
2. During our review of the Mains schedule on page W-16, we noted that you do not report any of the utility's mains as being distribution mains. In most utilities, Account 343, Transmission and Distribution Mains, the mains are primarily distribution mains. Supply mains are usually included in Account 316, Supply Mains, and are usually connected to some supply facility, for example a well. We have enclosed a copy of a water distribution system color coded for transmission and distribution system mains versus supply mains. Please make the necessary corrections to page W-16 and return a copy to us.

The PSC is now using a computerized system to build an annual report data base. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your 1997 annual report. Please confirm these changes or indicate the necessary corrections:

Page	Lines	Column	Reported As	Should Be
F-18	7	b & g	(348)	348
F-21	7	b	(91708)	(100265)
W-12	16	e	852,387	858,510
W-12	18	e	70,689	146,416

We appreciate your cooperation in providing the above information. These

FINANCIAL SECTION FOOTNOTES

recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:mlo:W:\COMPL\ROSELEE\3550 Menasha.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,605,174	1
Total Sales of Water	1,605,174	
Other Operating Revenues		
Forfeited Discounts (470)	7,006	2
Miscellaneous Service Revenues (471)	2,750	3
Rents from Water Property (472)	14,760	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	17,371	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	41,887	
Total Operating Revenues	1,647,061	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-617)	383,921	8
Pumping Expenses (620-633)	150,718	9
Water Treatment Expenses (640-652)	233,709	10
Transmission and Distribution Expenses (660-678)	317,415	11
Customer Accounts Expenses (901-905)	34,286	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	190,112	14
Total Operation and Maintenance Expenses	1,310,161	
Other Operating Expenses		
Depreciation Expense (403)	316,738	15
Amortization Expense (404-407)		16
Taxes (408)	24,934	17
Total Other Operating Expenses	341,672	
Total Operating Expenses	1,651,833	
NET OPERATING INCOME	(4,772)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	5,614	337,062	737,215	4
Commercial	661	249,002	401,501	5
Industrial	12	80,102	105,855	6
Total Metered Sales to General Customers (461)	6,287	666,166	1,244,571	
Private Fire Protection Service (462)	124		106,598	7
Public Fire Protection Service (463)	6,307		173,000	8
Other Sales to Public Authorities (464)	19	13,918	22,865	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	32,010	58,140	11
Interdepartmental Sales (467)				12
Total Sales of Water	12,738	712,094	1,605,174	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
WAVERLY SANITARY DISTRICT	METERING STATION HWY 10/114	32,010	58,140	1
Total		32,010	58,140	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	169,028	1
Wholesale fire protection billed	3,972	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	173,000	
Forfeited Discounts (470):		
Customer late payment charges	7,006	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	7,006	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	2,750	7
Total Miscellaneous Service Revenues (471)	2,750	
Rents from Water Property (472):		
OFFICE RENT-CHARGED TO SEWER UTILITY	14,760	8
Total Rents from Water Property (472)	14,760	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	17,361	10
Other (specify):		
ASSESSMENT DEFERRAL CHARGES	10	11
Total Other Water Revenues (474)	17,371	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	380,161	3
Miscellaneous Expenses (603)	3,760	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	383,921	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	104,464	17
Pumping Labor and Expenses (624)	27,381	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	604	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	18,269	25
Total Pumping Expenses	150,718	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	129,513	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	47,889	28
Miscellaneous Expenses (643)	9,125	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	11,442	32
Maintenance of Water Treatment Equipment (652)	35,740	33
Total Water Treatment Expenses	233,709	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	6,103	35
Transmission and Distribution Lines Expenses (662)	33,196	36
Meter Expenses (663)	25,124	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	12,199	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	67	42
Maintenance of Distribution Reservoirs and Standpipes (672)	43,552	43
Maintenance of Transmission and Distribution Mains (673)	110,022	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	33,682	46
Maintenance of Meters (676)	27,842	47
Maintenance of Hydrants (677)	25,628	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	317,415	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	7,541	51
Customer Records and Collection Expenses (903)	26,525	52
Uncollectible Accounts (904)	220	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	34,286	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	57,907	56
Office Supplies and Expenses (921)	16,197	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	4,075	59
Property Insurance (924)	11,679	60
Injuries and Damages (925)	13,681	61
Employee Pensions and Benefits (926)	75,877	62
Regulatory Commission Expenses (928)	7,962	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	2,734	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	190,112	
Total Operation and Maintenance Expenses	1,310,161	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security	PAYROLL FICA	22,696	3
PSC Remainder Assessment	BILLED CHARGES	2,238	4
Other (specify): NONE			5
Total tax expense		24,934	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	90,941		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	479,649		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	397,009		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	967,599	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	164,509		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	273,058		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	61,164		20
Total Pumping Plant	498,731	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	950,340		22
Water Treatment Equipment (332)	716,284	2,766	23
Total Water Treatment Plant	1,666,624	2,766	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	21,443		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			90,941	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			479,649	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			397,009	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	967,599	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			164,509	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			273,058	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			61,164	20
Total Pumping Plant	0	0	498,731	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			950,340	22
Water Treatment Equipment (332)	1,500		717,550	23
Total Water Treatment Plant	1,500	0	1,667,890	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			21,443	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	774,061		26
Transmission and Distribution Mains (343)	8,550,991	315,769	27
Fire Mains (344)			28
Services (345)	1,169,907	37,421	29
Meters (346)	569,510	155,250	30
Hydrants (348)	789,445	42,958	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	11,875,357	551,398	
GENERAL PLANT			
Land and Land Rights (389)	3,811		33
Structures and Improvements (390)	453,197		34
Office Furniture and Equipment (391)	19,961		35
Computer Equipment (391.1)	25,950		36
Transportation Equipment (392)	158,671	18,170	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	11,858	2,055	39
Laboratory Equipment (395)	5,460		40
Power Operated Equipment (396)	46,498		41
Communication Equipment (397)	8,755	412	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	3,875		44
Other Tangible Property (399)			45
Total General Plant	738,036	20,637	
Total utility plant in service directly assignable	15,746,347	574,801	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	15,746,347	574,801	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			774,061	26
Transmission and Distribution Mains (343)	14,417		8,852,343	27
Fire Mains (344)			0	28
Services (345)			1,207,328	29
Meters (346)	63,135		661,625	30
Hydrants (348)	1,846		830,557	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	79,398	0	12,347,357	
GENERAL PLANT				
Land and Land Rights (389)			3,811	33
Structures and Improvements (390)			453,197	34
Office Furniture and Equipment (391)			19,961	35
Computer Equipment (391.1)			25,950	36
Transportation Equipment (392)	10,311		166,530	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)		16,620	30,533	39
Laboratory Equipment (395)			5,460	40
Power Operated Equipment (396)		(16,620)	29,878	41
Communication Equipment (397)	1,115		8,052	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			3,875	44
Other Tangible Property (399)			0	45
Total General Plant	11,426	0	747,247	
Total utility plant in service directly assignable	92,324	0	16,228,824	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	92,324	0	16,228,824	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	158,415	2.94%	14,102	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	91,862	1.77%	7,027	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	250,277		21,129	
PUMPING PLANT				
Structures and Improvements (321)	33,599	2.56%	4,211	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	117,461	5.00%	13,653	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	29,728	4.29%	2,624	15
Total Pumping Plant	180,788		20,488	
WATER TREATMENT PLANT				
Structures and Improvements (331)	471,867	2.56%	24,329	16
Water Treatment Equipment (332)	325,628	3.24%	23,228	17
Total Water Treatment Plant	797,495		47,557	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	283,051	2.04%	15,791	19
Transmission and Distribution Mains (343)	530,729	1.10%	95,718	20
Fire Mains (344)				21
Services (345)	286,050	2.09%	24,842	22
Meters (346)	147,417	6.25%	38,473	23
Hydrants (348)	85,552	1.85%	14,985	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	1,332,799		189,809	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314				5,000	177,517	4
315					0	5
316					98,889	6
317					0	7
	0	0	0	5,000	276,406	
321					37,810	8
322					0	9
323					0	10
324					0	11
325				5,000	136,114	12
326					0	13
327					0	14
328					32,352	15
	0	0	0	5,000	206,276	
331					496,196	16
332	1,500				347,356	17
	1,500	0	0	0	843,552	
341					0	18
342					298,842	19
343	14,417			8,500	620,530	20
344					0	21
345					310,892	22
346	63,135			5,000	127,755	23
348	1,846				98,691	24
349					0	25
	79,398	0	0	13,500	1,456,710	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	62,260	2.50%	11,330	26
Office Furniture and Equipment (391)	8,230	7.14%	1,425	27
Computer Equipment (391.1)	9,216	25.00%	6,487	28
Transportation Equipment (392)	88,365	10.56%	12,140	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	7,616	8.33%	1,766	31
Laboratory Equipment (395)	5,194	6.67%	266	32
Power Operated Equipment (396)	32,248	6.07%	1,814	33
Communication Equipment (397)	2,961	9.09%	764	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)	3,875	10.00%		36
Other Tangible Property (399)				37
Total General Plant	219,965		35,992	
Total accum. prov. directly assignable	2,781,324		314,975	
 Common Utility Plant Allocated to Water Department				38
 Total accum. prov. for depreciation	2,781,324		314,975	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					73,590	26
391					9,655	27
391.1					15,703	28
392	10,311				90,194	29
393					0	30
394				9,750	19,132	31
395					5,460	32
396				(9,750)	24,312	33
397	1,115				2,610	34
397.1					0	35
398					3,875	36
399					0	37
	11,426	0	0	0	244,531	
	92,324	0	0	23,500	3,027,475	
					0	38
	92,324	0	0	23,500	3,027,475	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	17,695		57,946	75,641	1
February	16,111		51,376	67,487	2
March	16,716		58,418	75,134	3
April	16,753		57,850	74,603	4
May	17,302		63,469	80,771	5
June	22,781		58,704	81,485	6
July	34,191		45,414	79,605	7
August	22,808		64,173	86,981	8
September	16,865		63,224	80,089	9
October	17,427		64,883	82,310	10
November	16,814		59,063	75,877	11
December	16,823		61,476	78,299	12
Total for year	232,286	0	705,996	938,282	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				79,772	14
Other utility use explanation:					15
hydrant flushing, main breaks, service leaks, treatment plant use					
Water pumped into distribution system				858,510	16
Less: Water sold				712,094	17
Losses and unaccounted for				146,416	18
Percent unaccounted for to the nearest whole percent (%)				17%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,476	21
Date of maximum: 8/6/1997					22
Cause of maximum:					23
DRY WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year				1,731	24
Date of minimum: 12/25/1997					25
Total KWH used for pumping for the year				1,940,240	26
If water is purchased: Vendor Name: MENASHA UTILITIES					27
Point of Delivery: AIRPORT ROAD CITY OF MENASHA					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
SHADY LANE 3	BH537	380	14	864,000	Yes	1
SHADY LANE 4	BH538	474	16	1,584,000	Yes	2
UNIVERSITY DRIVE	BH539	472	10	979,000	Yes	3
AMERICAN DRIVE	BH540	496	28	2,160,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SERVICE PUMP 2	SERVICE PUMP NO 1	SERVICE PUMP NO 3	1
Location	1665 UNIVERSITY DRIVE	1665 UNIVERSITY DRIVE	2340 AMERICAN DRIVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORRSE	FAIRBANKS MORRSE	JACUZZI	5
Year Installed	1989	1989	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	1,400	800	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GENERAL ELECTRIC	NEUMAN	10
Year Installed	1976	1968	1983	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	60	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SERVICE PUMP NO 4	SERVICE PUMP NUMBER 2	SERVICE PUMP NUMBER ONE	14
Location	2340 AMERICAN DRIVE	919 SHADY LANE	919 SHADY LANE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	JACUZZI	LAYNE	18
Year Installed	1973	1983	1970	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	800	1,200	21
Pump Motor or Standby Engine Mfr	US MOTORS	NEUMAN	US MOTORS	23
Year Installed	1994	1983	1970	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	60	100	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO 3	WELL NO 4	WELL NO 5	1
Location	919 SHADY LANE	919 SHADY LANE	1665 UNIVERSITY DR	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	AMERICAN TURBINE	AMERICAN TURBINE	5
Year Installed	1970	1991	1986	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	1,100	630	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTOR	9
Year Installed	1970	1974	1994	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	125	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO 6			14
Location	2340 AMERICAN DR			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1982			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,500			21
Pump Motor or Standby Engine Mfr	NEUMAN			22
Year Installed	1983			23
Type	ELECTRIC			24
Horsepower	100			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	PLANT #3	PLANT 2	PLANT 4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1969	1970	1982	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	1	1	1	10
Total capacity in gallons	1,000,000	1,000,000	1,000,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	15
				16
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1000	1.9000	2.1000	19
				20
Is a corrosion control chemical used (yes, no)?	N	N	Y	21
				22
Is water fluoridated (yes, no)?	N	N	N	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER 1	TOWER 2	TOWER 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1966	1969	1982	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	118	185	185	10
Total capacity in gallons	300,000	300,000	300,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	199,487		2,114		197,373
P	D	6.000	27,499	200			27,699
M	D	8.000	74,122				74,122
P	D	8.000	99,590	1,625			101,215
M	D	10.000	17,159				17,159
M	S	10.000	393				393
P	D	10.000	17,733				17,733
M	D	12.000	16,095				16,095
M	S	12.000	490				490
P	D	12.000	44,378	4,146			48,524
P	S	12.000	105				105
M	D	16.000	28,155				28,155
M	S	16.000	5,617				5,617
P	D	16.000	16,693				16,693
Total Within Municipality			547,516	5,971	2,114	0	551,373
Total Utility			547,516	5,971	2,114	0	551,373

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,156				3,156		1
P	0.750	106				106		2
M	1.000	1,945	11			1,956		3
M	1.250	64				64		4
M	1.500	112	11			123		5
M	2.000	63	4			67		6
M	3.000	19				19		7
M	4.000	5				5		8
P	4.000	6				6		9
M	6.000	4				4		10
P	8.000	1				1		11
M	10.000	1				1		12
P	12.000	1				1		13
Total Utility		5,483	26	0	0	5,509	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,731	800	630		5,901	1,187	1
0.750	116	24	38		102	50	2
1.000	143	24	19		148	24	3
1.250	4		4		0		4
1.500	167	18	19		166	19	5
2.000	76	17	11		82	17	6
3.000	25	2	1		26	2	7
4.000	8				8		8
6.000	1				1		9
Total:	6,271	885	722	0	6,434	1,299	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5,483	292	1	3		122	5,901	1
0.750	69	12				21	102	2
1.000	19	116	1	5		7	148	3
1.250							0	4
1.500		148	2	7		9	166	5
2.000	1	75	1	2		3	82	6
3.000		14	2	4		6	26	7
4.000		4	3	1			8	8
6.000		1					1	9
Total:	5,572	662	10	22	0	168	6,434	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	988	20	3		1,005	2
Total Fire Hydrants	988	20	3	0	1,005	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 760

Number of distribution system valves end of year: 1,273

Number of distribution valves operated during year: 731

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

ACCT. 394 - Adjusted per Bruce Schmidt - facility audit and asset allocation adjustment.

Accumulated Provision for Depreciation - Water (Page W-10)

Note: Transfer of A/D was made between Garage Tools (394) and Power Operated Equipment (396) in accordance with the asset allocation adjustment reported in Utility Asset Accounts.

Adjustment: Adjusts Accumulated Depreciation between asset accounts adjusted per Bruce Schmidt of PSC between #11394 and #11396.

Meters (Page W-19)

All four retired meters were tested, however you get a warning message if the 4 are entered as tested that tested during year cannot be greater than end of year.
